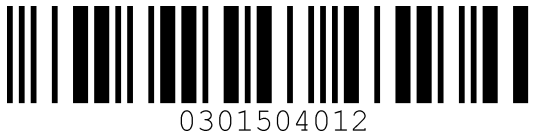


Form **600 S** (rev. 08/02)  
S Corporation Tax Return  
Georgia Department of Revenue  
Income Tax Division



**2002** Income Tax Return

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

**2003** Net Worth Tax Return

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

☐ Original Return  
☐ New Corporation  
☐ Composite Return Filed

☐ Initial Net Worth  
☐ Amended Return  
☐ Final Return (attach explanation)

☐ Address Change  
☐ C. Corp Last Year  
☐ Name Change

☐ Mark box with an **X** if you  
**do not** want a booklet next year

|  |   |                       |  |
|--|---|-----------------------|--|
| A. Federal Employer I.D. Number            | Name (Corporate title) Please give former name if applicable. |                       | E. Date of Incorporation                 |
| B. GA. Withholding Tax Acct. Number        | Business Address (Number and Street)                          |                       | F. Incorporated under laws of what state |
| C. GA. Sales Tax Reg. Number               | City or Town  | County State Zip Code | G. Date admitted into GA                 |
| D. Standard Industrial Classification Code | Location of Principal Place of Business                       | Telephone Number      | H. Kind of Business                      |

I. Number of shareholders \_\_\_\_\_ Number of Nonresident Shareholders \_\_\_\_\_ J. Federal Ordinary Income ► \_\_\_\_\_  
K. Indicate latest taxable year adjusted by IRS ► \_\_\_\_\_ And when reported to Georgia ► \_\_\_\_\_

**COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 1**

|                                 |    |
|---------------------------------|----|
| 1. Georgia Taxable Income ..... | 1. |
| 2. Tax-6% x Line 1 .....        | 2. |

**COMPUTATION OF NET WORTH RATIO** (to be used by foreign Corporations only)

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 2**

|  | A. Within Georgia | B. Total Everywhere | C. GA. ratio (A/B) |
|--|-------------------|---------------------|--------------------|
| 1. Total value of property owned (Total assets from Federal balance sheet) |                   |                     |                    |
| 2. Gross receipts from business .....                                      |                   |                     |                    |
| 3. Totals (Line 1 + 2) .....   |                   |                     |                    |
| 4. Georgia ratio (Divide Line 3A by 3B) .....                              |                   |                     |                    |

**COMPUTATION OF NET WORTH TAX**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 3**

|  |    |
|--|----|
| 1. Total capital stock issued .....  | 1. |
| 2. Paid in or capital surplus .....  | 2. |
| 3. Total retained earnings .....   | 3. |
| 4. Net worth (Total of Lines 1, 2, and 3) .....                                | 4. |
| 5. Ratio (GA. and Dom. For. Corp.-100%) (Foreign Corp. - Sch. 2, Line 4) ..... | 5. |
| 6. Net worth taxable by Georgia (Line 4 x Line 5) .....                        | 6. |
| 7. Net worth tax (From table in instructions) .....                            | 7. |

**COMPUTATION OF TAX DUE OR OVERPAYMENT**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 4**

|   | A. Income Tax | B. Net Worth Tax | C. Total |
|---|---------------|------------------|----------|
| 1. Total Tax (Schedule 1, Line 2 and Schedule 3, Line 7)    |               |                  | 1.       |
| 2. Less: Credits and payments of estimated tax              |               |                  | 2.       |
| 3. Less Credits from Schedule 10, Line 12                   |               |                  | 3.       |
| 4. Withholding Credits                                      |               |                  | 4.       |
| 5. Balance of tax due (Line 1 less Lines 2, 3 and 4)        |               |                  | 5.       |
| 6. Amount of overpayment (Lines 2, 3 and 4 less Line 1)     |               |                  | 6.       |
| 7. Interest due (See Instructions)                          |               |                  | 7.       |
| 8. Penalties due (See Instructions)                         |               |                  | 8.       |
| 9. Balance of Tax, Interest and Penalties due with return   |               |                  | 9.       |
| 10. Amount of Line 6 to be credited to 2003 estimated tax ► |               | Refunded ►       |          |

**Declaration:** I/we declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge. Georgia Public Revenue code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States free of any expense to the State of Georgia.

SIGNATURE OF OFFICER

TITLE

DATE

SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN

ID# OR SSN

**Copy of the Federal Return and supporting Schedules must be attached, otherwise this return is deemed incomplete.** No extension of time for filing will be allowed unless copy of request for Federal extension or Form IT-303 is attached to this return. **Make check payable to:** Georgia Income Tax Division

**Mail To:** Georgia Income Tax Division, P.O. Box 740391, Atlanta, Georgia 30374-0391

**If Listing Credits on Schedules 10 and/or 11, Mail To:** Georgia Income Tax Division, P. O. Box 49431, Atlanta, Georgia 30359-1431

**ADDITIONS TO FEDERAL INCOME**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 5**

1. State and municipal bond interest (other than Georgia or political subdivision thereof) .....
2. Net income or net profits taxes imposed by taxing jurisdictions other than Georgia .....
3. Expense attributable to tax exempt income .....
4. Other Additions (Attach Schedule) .....
5. TOTAL (Add Lines 1 thru 4) Enter here and on Schedule 8, Line 8 .....

|    |  |
|----|--|
| 1. |  |
| 2. |  |
| 3. |  |
| 4. |  |
| 5. |  |

**SUBTRACTIONS FROM FEDERAL TAXABLE INCOME**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 6**

1. Interest on obligations of United States .....
2. Other Subtractions (Attach Schedule) .....
- TOTAL - (Add Lines 1 and 2) Enter here and on Schedule 8, Line 10 .....

|    |  |
|----|--|
| 1. |  |
| 2. |  |
| 3. |  |

**APPORTIONMENT OF INCOME (Part 1)****SCHEDULE 7**

|  | WITHIN GEORGIA       |                | TOTAL EVERYWHERE     |                |
|--|----------------------|----------------|----------------------|----------------|
|  | A. Beginning of Year | B. End of Year | A. Beginning of Year | B. End of Year |
| 1. Inventories .....                           |                      |                |                      |                |
| 2. Buildings (cost) .....                      |                      |                |                      |                |
| 3. Machinery & Equipment .....                 |                      |                |                      |                |
| 4. Land .....                                  |                      |                |                      |                |
| 5. Other Tangible Assets ..                    |                      |                |                      |                |
| 6. Total (Lines 1 through 5)                   |                      |                |                      |                |
| 7. Average (Add columns A & B and divide by 2) |                      |                |                      |                |
| 8. Rented Property (Annual Rate x 8) .....     |                      |                |                      |                |
| 9. Total Property .....                        |                      |                |                      |                |

**APPORTIONMENT OF INCOME (Part 2)**

|   | A. Within Georgia | B. Everywhere<br>(If this figure is 0 see<br>instructions on page 5) | C. Do not round<br>Col (A)/Col (B)<br>Compute to six decimals |       | D. Do not round<br>Georgia Factor<br>Compute to six decimals |
|---|-------------------|--|---|-------|--|
| 1. Total Property (Part 1, Line 9) .....                |                   |  |   | x0.25 |  |
| 2. Salaries, commissions, wages &<br>compensation ..... |                   |  |   | x0.25 |  |
| 3. Gross receipts from business .....                   |                   |  |   | x0.50 |  |
| 4. Georgia ratio (Total Column D) .....                 |                   |  |   |       |  |

**COMPUTATION OF TOTAL INCOME FOR GEORGIA PURPOSES (ROUND TO NEAREST DOLLAR)****SCHEDULE 8**

|  |     |  |
|--|-----|--|
| 1. Ordinary income (loss) per Federal return .....                               | 1.  |  |
| 2. Net income (loss) from rental real estate activities .....                    | 2.  |  |
| 3. a. Gross income from other rental activities .....                            | 3a. |  |
| b. Less expenses .....   | 3b. |  |
| c. Net business income from other rental activities (Line 3a less Line 3b) ..... | 3c. |  |
| 4. Portfolio income (loss):  |     |  |
| a. Interest Income .....   | 4a. |  |
| b. Dividend Income .....   | 4b. |  |
| c. Royalty Income .....  | 4c. |  |
| d. Net short-term capital gain (loss) .....                                      | 4d. |  |
| e. Net long-term capital gain (loss) .....                                       | 4e. |  |
| f. Other portfolio income (loss) .....   | 4f. |  |
| 5. Net gain (loss) under Section 1231 .....                                      | 5.  |  |
| 6. Other Income (loss) .....   | 6.  |  |
| 7. Total Federal Income (Add Lines 1 through 6) .....                            | 7.  |  |
| 8. Additions to Federal Income (Schedule 5, Line 5) .....                        | 8.  |  |
| 9. Total (Add Lines 7 & 8) .....   | 9.  |  |
| 10. Subtractions from Federal Income (Schedule 6, Line 3) .....                  | 10. |  |
| 11. Total Income for Georgia purposes (Line 9 less Line 10) .....                | 11. |  |

**COMPUTATION OF GEORGIA NET INCOME**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 9**

|  |    |  |
|--|----|--|
| 1. Total Income for Georgia purposes (Schedule 8, Line 11) .....       | 1. |  |
| 2. Income allocated everywhere (Attach Schedule) .....                 | 2. |  |
| 3. Business Income subject to apportionment (Line 1 less Line 2) ..... | 3. |  |
| 4. Georgia Ratio (Schedule 7, Part 2, Line 4) .....                    | 4. |  |
| 5. Net business income apportioned to Georgia (Line 3 x Line 4) .....  | 5. |  |
| 6. Net income allocated to Georgia (Attach Schedule) .....             | 6. |  |
| 7. Total Georgia net income (Add Line 5 and Line 6) .....              | 7. |  |

[illegible]